

Chapter 2.—Check on Receipts.

(C. A. C., Articles 22—25.)

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Fines and Confiscations.

14. All fines and confiscations imposed and *realised* by Courts of Justice should be credited in full to Law and Justice. Fines and Confiscations imposed for the breach of any Fiscal Law, such as the Land Revenue Code, and the Opium, Salt, Stamp, Excise, Customs and Forest Acts, should, when *realised* by Courts of Justice, be credited in full to Law and Justice, but those imposed by Departmental Officers, as also those imposed by Courts of Justice and *realised* by Departmental Officers, should be credited to the Revenue Head to which they relate.

15. To the above there are the following exceptions :—

- (a) Penalties levied by Courts under Chapter IV of the Stamp Act (documents unstamped or insufficiently stamped) are credited to stamps, the amount of duty to the minor head "duty on impressing documents" and the penalty to "fines and penalties." Those levied under Chapter VIII, however, follow the rule stated in Article 14.
- (b) Fines under the Indian Ports Act X of 1889 should be credited to the Port Fund concerned.
- (c) Fines under Section 14 of the Public Ferries Act II of 1868 should be credited to the Ferry Fund of the district.
- (d) Fines inflicted under specific orders of Government should be paid to a particular fund or Society, *e. g.*, fines inflicted by Presidency Magistrates for cruelty to animals are made over to the Society for the Prevention of Cruelty to Animals.
- (e) Fines under Act V of 1861 on account of nuisances committed within the limits of a Municipality should be credited to the Municipal Funds.

Rewards.

16. All rewards sanctioned under Fiscal Law, whether by Judicial or Departmental Officers, should form a charge of the Department in whose interests and on whose account the prosecution was undertaken, and will be paid by the Departmental Officers. In those cases, however, in which the

Fine Returns.*

* Approved by G. R.; J. D., No. 2309, dated 20th March 1897.

Abstract Account of Fines imposed, realized, &c.; in the Court of the _____
_____ of _____ for the
month of _____ 19 _____

	Rs.	a.	p.
Balance of fines unrealized at close of last month			
<i>Add—</i>			
Amount of fines imposed during this month ...			
Total to be realized ...			
<i>Deduct—</i>			
	Rs.	a.	p.
Remissions sanctioned during the month ...			
Fines realized during the month ...			
Total deductions ...			
Balance of fines due and unrealized at close of the month .			
<i>Memo. of Remittance.</i>			
Fines realized during the month as above ...			
<i>Deduct—</i>			
Payments made by the Court direct ...			
Net remitted to the Treasury ...			

19. An Abstract of the amounts remitted to the Treasury should be prepared in the office of the District Judge or the District Magistrate in the subjoined form :—

Name of Court.	Amount remitted to the Treasury.		
	Rs.	a.	p.

and forwarded to the Accountant General not later than the 15th of the following month through the Treasury Officer in accordance with Article 23 of the C. A. C., the returns received from the several Courts being retained by

the Controlling Officer for his own information, and for check of the opening balances of the return for the following month.

Before sending the Controlling Officer's memorandum to the Accountant General, the Treasury Officer should compare and *agree* it with the Treasury credit, and; if this for any reason has been divided between two or more heads, should add an explanatory note showing exactly where the credit will be found.

20. When a fine is imposed by a Magistrate and a warrant for recovery is issued to the Police, the amount should be remitted by the Police to the Treasury, which will give a receipt in duplicate; the Police Department should retain one copy of the receipt, and forward the other to the Court so that it may be included in the account and abstract referred to in Articles 18 and 19.

It may happen that such receipts pertain to another district; in this case the Treasury Officer should note the fact so as to fulfil the instructions contained in paragraph 2, Article 19, thus:—

Amount remitted by the Courts as shown in statement
Treasury credit
	Difference * ...

* This amount is stated to have been paid into the _____ Treasury on account of the Courts of this district on 190

or

This amount was received on _____ 190 in this district on account of the Courts of the _____ District.

This arrangement will secure a complete check over fine realizations in or on account of other districts.

Fines tendered to the Jail Department.

21. With regard to the Jail Department, Government have ruled (G. R., J. D., No. 5948, dated 28th August 1894), that no fine or portion of a fine imposed as a part of a sentence by a Judicial or Magisterial Court shall be received by Jail officers, save between the hours of 8 A.M. and 4 P.M. on Sundays or holidays when the neighbouring Treasury and Courts are closed, and shall only be so received in cases where the payment of such fine will lead to the immediate release of the prisoner or prisoners on whose behalf the money is tendered.

22. The sums so received should be remitted to the Treasury with a chalan signed and sealed in a form specially provided for the purpose. The Treasury Officer will receive the money and return the right hand part of the chalan to the Superintendent of the Jail, who will send the necessary intimation to the Magistrate.

23. When amounts of fines are tendered by relatives or friends of prisoners on days on which the Treasury is open for public business, but they cannot be received by the Treasury Officer for want of the Magistrate's authority, the Superintendent will give such person a chalan in a similar form and instruct him to pay the money into the Treasury. The Treasury Officer will receive the amount and return the right hand part of the chalan duly sealed direct to the Superintendent of the Jail. Government have directed (G. R., J. D., No. 2051, dated 11th March 1897) that the Treasury Officer will be held personally responsible for any delay in the transmission of the

receipt to the Superintendent. The required intimation to the Magistrate will be sent by the Superintendent of the Jail.

Refunds.

24. Refunds of fines should be made under the orders of the Court under whose orders the amount was originally received. In order to facilitate the refund of fines, Government have ordered (G. R., J. D., No. 2914, dated 21st April 1896) that the officer in charge of the Treasury or Sub-treasury should, on presentation of a payment order issued by the Court and without requiring from the applicant any other document besides his application, make the refund upon demand of the applicant as soon as he has furnished satisfactory proof of his identity. The High Court have directed that when a Court issues a refund order it should note the number, date, and amount of the refund order in its Fine Register under the initials of the Judge, Magistrate, or other officer duly authorised in this behalf. Courts issuing these orders will, therefore, be responsible to see that the necessary notes are made in the Fine Registers, and that no order is issued for a sum which has been once ordered to be refunded. It will, however, be necessary (1) when the Court issuing the order is situated in a district other than that in which the refund is to be made, for it to send to the disbursing Treasury Officer an intimation that it has issued a payment order for a stated amount in favour of a specified person, and (2) if the payment is to be made in a district in which the sum was not originally credited to Government, for the paying Treasury Officer to send an intimation (to be eventually passed on to the Accountant General) of payment to the Treasury Officer of the district in which the sum was received.

25. When refunds are actually made the fact should be noted under the initials of the Treasury Officer in the statement furnished under Article 17 or in the chalan referred to in Article 22. As regards fines refunded at Sub-treasuries, the Treasury Officer should also verify the original credits and certify to that effect in the refund bills when they come to the Huzúr in ordinary course after payment.

Recoveries in the Civil Department of rents of Public Works Buildings.

26. Under the Civil Account system all vouchers are charged *net*, and it therefore rests with the Accountant General and not with the Treasury Officer, to afford credit to the Public Works Department for rents of buildings occupied by officers of the Civil Department.

It has accordingly been arranged with the Examiner of Public Works Accounts that the Executive Engineers will furnish each Treasury Officer at the end of each month with a list of buildings available for rent in the district, and the amount of rent per month fixed for each; in this return there will be columns for—

- (a) Names of individuals renting the buildings.
- (b) Period of occupation.
- (c) Rent recoverable.
- (d) Rent recovered.
- (e) Remarks.

These columns should be filled up in the Treasury Office, and the statement should be returned to the Executive Engineer as soon as all salaries for the month have been disbursed. In the Remarks column the Treasury Officer should be careful to note from what voucher each item of rent is deducted, so that it can be readily traced should any difference arise.

27. • All recoveries made at the time that salaries and other allowances are paid, should be adjusted by deduction from the bills. Adjustments by deduction are more convenient than recoveries in cash, but if cash is actually tendered in payment of a Public Works Department claim for rent against an officer, it should be received without question and credited to the Public Works Department.

28. Great care should be taken by Treasury Officers to see that rents are duly recovered from officers proceeding on leave (particularly leave to Europe) up to the date on which the building is vacated. Any recoveries due by an officer transferred to another district should be duly noted for recovery on the last pay certificate issued to him.

STAMPS.

Discrepancies in Stamp Accounts.

29. To obviate discrepancies between the Stamp Accounts furnished to the Accountant General and the corresponding returns sent to the Superintendent of Stamps, it is necessary that there should be an exact agreement between the Treasury Accounts and the Revenue and other returns purporting to represent the same transaction.

30. A not unfrequent occasion for discrepancy is the practice of purchasers making payment into Branches of the Bank of Bombay in one month, and taking delivery of the stamps at the Stamp Depôt in the next month. This practice is irregular. Stamps should be sold at the Collector's Office for cash, as is done at the Presidency Town, and the cash so received should be sent daily to the Bank before it is closed for business; any sales which may be made after this daily remittance should be treated as sales of the following day, so as to secure an agreement between the departmental returns and Treasury credits.

Stock Accounts.

31. The stock of stamps is accounted for in the monthly *plus* and *minus* memorandum. This should be a true and correct extract from the corresponding Treasury registers. It should, in addition to the opening and closing balances, show—

as additions to stock :—

(a) Value of stamps received from the Superintendent of Stamps.

(b) Value of stamps received from deceased vendors or other sources—

(1) For exchange for other stamps.

(2) For payment in cash.

(c) Value of spoilt stamps on account of which refunds have been made;

and as deductions from stock :—

(d) Value of stamps sold, the proceeds of which have been credited in the cash account.

- (e) Value of spoilt stamps forwarded to the Superintendent of Stamps for destruction.
- (f) Value of stamps issued in exchange for stamps of other denominations.

32. The opening balance should be the same as the closing balance of the previous month, and no difference should, *under any circumstances*, be allowed between the two sets of figures. If the stock is on examination or otherwise found to differ, the amount of the excess or deficiency should be shown as an addition or deduction during the month, reference being given to the correspondence in which the excess or deficiency was reported to the Accountant General. The amount under (a) should be exactly equal to the value of stamps received from the Superintendent during the month. If any stamps despatched by the Superintendent in the previous month have been received, a footnote should be added, showing the value of such stamps. The value of stamps returned for the issue of others in exchange should be shown against (b). The amount against (c) should be equal to the gross value of stamps refunded on account of being spoilt. The entries against (d) should be exactly equal to the credits in the cash account of the month.

33. By G. R., R. D., No. 6376, dated 9th September 1886, and No. 9024, dated 24th December 1886, Government have authorised the sale of one and eight annas Court-fee stamps and one anna Revenue stamps and Revenue stamped papers of four and eight annas through Revenue Officers when they are on tour. The stamps so issued should be considered as a portion of the stock of the Treasury (Depôt or Branch Depôt), from which they are taken and should be represented there by the receipt of the Revenue Officer until they are returned or accounted for. The following form of receipt has been prescribed by Government for this purpose (G. R., R. D., No. 4406, dated 4th July 1888):—

Receipt for Stamps issued to Revenue Officers.

Received from the Treasury Officer
the undermentioned supply of stamps as per the terms of G. R., R. D., No. 6376, of 9th September 1886:—

Number.	Description.	Denomination.	Value.

Dated

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Signature and designation
of Receiving Officer,

N.B.—A separate form of this receipt should be filled in and signed for each description or denomination of stamps issued to a Revenue Officer under the terms of the orders quoted above. The receipt on being received in the Treasury should be placed among the stock of stamps from which the supply acknowledged was withdrawn.

34. The stock of stamps in charge of the Treasurer or other official stamp vendor should not be in excess of the amount for which he has given security.

Sales of Stamps and Payments of Commission and Discount.

35. The allowances paid for the sales of stamps, apart from the salaries of vendors on the permanent establishment, are of two kinds:—

- (a) *Discount*—or the allowance to licensed vendors who by payment of ready money purchase stamps for sale to the public.
- (b) *Commission*—or the allowance made to those who act as agents of Government in selling stamps without any outlay of their own.

36. The sanctioned rates for the payment of commission and discount are—

(a) *General Stamps*—

(1) Stamped paper (including hundi stamps)—

To vendors at places where stamps are sold by Government. 4-11 per cent.
To vendors licensed at other places ... 6-4 „

(2) Adhesive Stamps—

To vendors on stamps not exceeding in value 8 annas each in quantities of not less than Rs. 5 in amount—

Where stamps are sold by Government ... 4-11 „
At other places ... 6-4 „

On stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each in quantities of not less than Rs. 50 in amount—

Where stamps are sold by Government ... 2-9-8 „
At other places ... 3-2 „

On stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each in quantities of not less than Rs. 100 in amount ... 1-9 „

On one anna Revenue Stamps to postmasters and others ... 6-4 „

Licensed vendors are not allowed any discount on the purchase of any general stamp of which the value is more than Rs. 50. The public is not allowed discount on the purchase of any description of stamps.

(b) *Court-fee Stamps*—

To licensed vendors or to the public on stamps of less than Rs. 50 in value.

On stamps of the value of Re. 1 or less ... Rs. 1-0-8 per cent.

On stamps of the value of more than Re. 1 but less than Rs. 50 each ... Rs. 0-12-6 „

(c) *Telegraph Stamps*—

No discount is allowed.

(d) *Postage Stamps*—

(1) Service postage stamps ... Nil.

(2) Soldiers' envelopes... Nil.

(3) Sales to the public... Nil.

(4) to officers in charge of post offices, receiving offices, tahsils, thanas and police stations at which letters are received for despatch and to every person licensed under the rules framed under the Stamp Act, I of 1879, provided that the stamps sold to any person at any one time shall not be less than Rs. 5 and shall not include any fraction of a rupee, and that embossed envelopes and postcards shall be sold in complete packets only ... $\frac{1}{4}$ anna in the Rupee.

(5) to *bonâ fide* retail vendors, not employed in a Government Treasury under the sanction of the District Officer.

Do.

37. When General and Court-fee Stamps are sold and discount allowed, receipts should be obtained in the form specially provided for the purpose. A consolidated monthly bill for all discount and commission on these stamps should be sent to the Superintendent of Stamps together with these receipts. The Superintendent of Stamps will forward the consolidated bill duly countersigned to the Accountant General cancelling the receipts. No voucher need be sent with the Treasury accounts for these payments. For discount on postage stamps no receipts need be submitted, but the following certificate should be given in the schedule of Postal payments:—

“Certified that the sum of Rs. charged in this schedule on account of discount has been actually allowed.”

Refunds.

38. These are of two kinds—

(a) *Those made by Collectors—*

- (1) under the authority of Sections 53 and 54 of the Stamp Act, I of 1879, which deals with General Stamps;
- (2) under the authority of G. R., R. D., No. 819, dated 6th February 1888, which relates to Court-fee Stamps.

(b) *Those authorised by Courts—*

- (1) under Sections 13 to 15 of the Court-fees Act, VII of 1870;
- (2) under G. R., J. D., No. 7277, dated 28th October 1880, and G. R., J. D., No. 8018, dated 1st December 1880 (being half the Court-fees paid in cases in which the parties to the suit agree that the provisions of Chapter II of the Dekkhan Agriculturists' Relief Act, XVII of 1879, shall apply);
- (3) under Government of India, F. D., No. 2136, dated 10th June 1870, on account of half costs of suits compromised before hearing and on account of fees refunded to landlords in cases of distress warrants compromised before appraisalment (by Presidency Small Cause Courts only);
- (4) under rule 6 of the rules regulating the supply, &c., of stamps in the Bombay High Court, published in the *Bombay Government Gazette* dated 1st April 1870, page 309 (Bombay High Court only).

39. Refunds of class (a) are made for the face value of the stamps returned as spoilt, &c., *minus* one anna per rupee. The Collector should debit the amount actually paid and submit the stamps with a monthly bill to the Superintendent of Stamps, who will forward the bill to the Accountant General with the following certificate:—

“I certify that in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher has been given to me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. I further certify that spoilt stamps of the value of Rs. have been received by me for destruction.”

40. Refunds of class (b), (1) and (2), should be made on certificates issued by the Courts which should be sent to the Accountant General in original,

No. 163.

Page 12, Article 38, line 1, for the word "two" read "three."

Article 38 (a) —

*Cancel clause (3) inserted by Addendum and Corrigendum No. 53, dated
and May 1906*

No. 53.

Rule 38 (a)—

following:—

Under the authority of G. R., R. D., No. 1028, dated 3rd
y 1906, which empowers the Collectors and Deputy Com-
ers in charge of Districts to deal with applications for refunds
wals of spoilt or useless non-judicial stamps.

22-5-06.)

Add the following as 38 (c): —

“ Under G. R., R. D., No. 9525, dated 19th September 1908, which empowers Commissioners in the Presidency, the Collectors, including the Collectors and Deputy Commissioners in Sind, the Collector and Superintendent of Stamps, Bombay, and the Political Resident, Aden, to deal with applications for refunds or renewals of spoilt or useless non-Judicial Stamps, provided that the applications for renewal or refund be made within two years from the date of purchase of the Stamps, or two years from the date on which the Stamps were spoilt or rendered useless ”

(No. 163, dated 28th October 1908.)

13, Chapter 2—

Add the following new article :—

41-A.—The following rules have been sanctioned by Government for the payment of refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed Rs. 100 :—

1. On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment personally at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

2. When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee, who may then receive the payment personally, or by a duly authorised agent, or by money order at his own expense.

3. When a money order is issued under clause (b) of the notice referred to in rule 1, it shall be accompanied by a receipt in form 13 or 31, as the case may be, of the Civil Account Code. The full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown in such receipt.

4. The Post Office will get the receipt referred to in rule 3 signed by the payee when the amount of the money order is paid to him, and will then return the receipt to the Treasury Officer making the payment, who will dispose of it in the usual way. The Account Department will then accept such voucher as a valid receipt for the full amount of the refund entered therein.

(Vide G. R., F. D., No. 4281, dated 14th December 1905.)

41-B.—The following detailed procedure should be followed at the Treasury :—

(1) The amount required for remittance by postal money order should be drawn from the Treasury on an abstract bill, the amount being debited in the Treasury Accounts under a separate head to be opened in manuscript under "Advances Repayable" viz :—"Advances for the payment of Refunds of Revenue and Deposits."

(2) As soon as the payee's receipt in the prescribed bill form is received from the Post Office in accordance with the rule 3 in Article

41-A above, the gross amount of the bill (including the money order commission) should be adjusted in the Treasury Accounts by transfer credit to the advance head mentioned above and debit to the refund of deposit or revenue head concerned.

(3) If the amount remitted by money order is ultimately not paid to the payee but is received back from the Post Office, the money order commission only shown in the bill should be adjusted in the manner laid down above. The amount returned by the Post Office should be refunded into the Treasury and credited to "Advances Repayable" under the head mentioned in rule (1) above.

(4) In both cases (*vide* rules (2) and (3) above) the refund bill should be forwarded to this Office as a voucher in support of the debits in the Treasury Accounts on account of the refunds of revenue or deposits as the case may be.

(5) The receipts and payments on account of these advances should be recorded in a subsidiary Register (Treasury Form No. 31) and a separate *plus* and *minus* memorandum in Treasury Form No. 108-D., prescribed for the purpose, should be furnished to this office monthly with the Treasury Cash Account.

Page 13—

Add the following new article :—

Miscellaneous Refunds.

41-C. The District Magistrates are empowered to grant the following classes of refunds :—

(1) Sale-proceeds of property suspected to have been stolen credited to Government under Section 524, Criminal Procedure Code.

(2) Sale-proceeds of unclaimed property credited to Government under Section 58 (2) of the Bombay Police Act, IV of 1890.

They may also make the following refunds on their own authority :—

(1) Erroneous credits to Government of magisterial fines under the several enactments of the Legislature payable under the orders of Government to local bodies, local authorities, and societies financially independent of the State.

(2) License fees under the Petroleum Act, VIII of 1899, and the Motor Vehicle Act, II of 1904, in cases in which licenses are refused.

(*Vide* G. R., F. D., No. 1877, dated 5th May 1906.)

No. 114.

Page 13, Article 41-B—

Add the following as paragraph 6 :—

6. When the amount to be repaid does not exceed one anna it should be credited to Government if the party to whom it is payable does not choose to receive the payment personally at the treasury in a reasonable time specified in each case.

(No. 114, dated 30th May 1907.)

Page 15, Article 42-A—

Make the following corrections :—

- (i) For ' pay ' in line 1 substitute " salary " .
- (ii) In line 3 add after ' payable ' the words " month and " .
- (iii) Delete last sentence.

(No. 60, dated 11-6-06.)

as vouchers, the receipts of the parties being taken on them. Refunds coming under class (b), (3), will be made by the Presidency Small Cause Court in the first instance out of its permanent advance, a monthly bill supported by the payees' receipts and a certificate in the following form being submitted to the Accountant General for recouping the permanent advance :—

“Certified that the payments above specified on account of half costs refunded to suitors in cases compromised before hearing during the month and fees refunded to landlords in cases of distress warrants compromised before appraisement during the month, have been made to the respective parties entitled to receive the same as per Government of India, Finance Department, No. 4411, dated 27th October 1870.”

Refunds of Class (b), (4), will be made on certificates of the Prothonotary (or other proper officer of the Court) countersigned by the Superintendent of Stamps.

Remittances of Stamps.

41. The rules regarding the remittance of stamps are contained in Article 392 of this Manual, which should be strictly observed.